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NOTES OF CASES.

Taxation—Income Tax—Alimony.—In *Gould v. Gould*, 38 Sup. Ct. R. 53, the Supreme Court of the United States, held (affirming 168 App. Div. 900; 215 N. Y. 633), that alimony paid to a divorced wife under a decree of court does not constitute "income" so as to be taxable under the Act of Congress of October 3, 1913. The court said:

"A decree of the Supreme Court for New York County entered in 1909 forever separated the parties to this proceeding, then and now citizens of the United States, from bed and board; and further ordered that plaintiff in error pay to Katherine C. Gould during her life the sum of \$3,000 every month for her support and maintenance. The question presented is whether such monthly payments during the years 1913 and 1914 constituted parts of Mrs. Gould's income within the intendment of the Act of Congress approved October 3, 1913 (38 Stat., 114, 166, chap. 16), and were subject as such to the tax prescribed therein. The court below answered in the negative, and we think it reached the proper conclusion.

Pertinent portions of the act follow:

'Sections 11, Subdivision 1—A. That there shall be levied, assessed, collected and paid annually upon the entire net income arising or accruing from all sources in the preceding calendar year to every citizen of the United States, whether residing at home or abroad, and to every person residing in the United States, though not a citizen thereof, a tax of 1 per centum per annum upon such income, except as hereinafter provided. * * *

B. That, subject only to such exemptions and deductions as are hereinafter allowed, the net income of a taxable person shall include gains, profits and income derived from salaries, wages, or compensation for personal service of whatever kind and in whatever form paid, or from professions, vocations, business, trade, commerce, or sales, or dealings in property, whether real or personal growing out of the ownership or use of or interest in real or personal property, also from interest, rent, dividends, securities, or the transaction of any lawful business carried on for gain or profit, or gains or profits and income derived from any source whatever, including the income from but not the value of property acquired by gift, bequest, devise, or descent. * * *

In the interpretation of statutes levying taxes it is the established rule not to extend their provisions by implication beyond the clear import of the language used or to enlarge their operations so as to embrace matters not specifically pointed out. In case of doubt they are construed most strongly against the government and in favor of the citizen (*United States v. Wigglesworth*, 2 Story, 369, Fed. Cas., No. 16,690; *Am. Net & Twine Co. v. Worthington*, 141 U. S. 468, 474,

12 Sup. Ct. 55, 35 L. Ed. 821; *Benziger v. United States*, 192 U. S. 38, 55, 24 Sup. Ct. 189, 48 L. Ed. 331).

As appears from the above quotations the net income upon which subdivision 1 directs that an annual tax shall be assessed, levied, collected and paid is defined in Division B. The use of the word itself in the definition of 'income' causes some obscurity, but we are unable to assert that alimony paid to a divorced wife under a decree of court falls fairly within any of the terms employed.

In *Audubon v. Shufeldt* (181 U. S. 575, 577, 578, 21 Sup. Ct. 735, 736, 45 L. Ed. 1009) we said:

'Alimony does not arise from any business transaction, but from the relation of marriage. It is not founded on a contract, express or implied, but on the natural and legal duty of the husband to support the wife. The general obligation to support is made specific by the decree of the court of appropriate jurisdiction. * * * Permanent alimony is regarded rather as a portion of the husband's estate to which the wife is equitably entitled than as strictly a debt; alimony from time to time may be regarded as a portion of his current income or earnings. * * *'

The net income of the divorced husband subject to taxation was not decreased by payment of alimony under the court's order, and, on the other hand, the sum received by the wife on account thereof cannot be regarded as income arising or accruing to her within the enactment."

Extortion—Threat to Prosecute on Failure to Return Goods Stolen.

—In *People v. Beggs*, in the Supreme Court of California, 172 Pac. 152, it was held that threatening a thief with accusation, and prosecution based thereon, unless he pays the value of property stolen, and which he pays by reason of fear induced by the threats, is, without reference to good faith in exacting the amount justly due, "extortion," within Penal Code (of California), section 518, defining the offense as obtaining of property from another with his consent, induced by a wrongful use of force or fear, etc., which section of the California law corresponds with section 850 of the New York Penal Law. After citing several adjudications from different jurisdictions the California court closes this branch of the discussion as follows:

"In the case of *People v. Eichler* (75 Hun, 26, 26 N. Y. Supp. 998), it is said:

'The moral turpitude of threatening, for the purpose of obtaining money, to accuse a guilty person of the crime which he has committed, is as great as it is to threaten, for a like purpose, an innocent person of having committed a crime. The intent is the same in both cases—to acquire money without legal right by threatening a criminal prosecution.'

"Appellant's contention that an honest effort on the part of a